DOCUMENT RESUME

ED 135 178 EC 093 150

TITLE H.R. 585: A Bill to Amend the Internal Revenue Code of 1954 to Permit a Taxpayer to Deduct Certain Expenses Paid by Him for Special Education Furnished to a Child or Other Minor Dependent Who Is Physically or Mentally Handicapped. 95th Congress, 1st Session, January 4, 1977.

INSTITUTION Congress of the U.S., Washington, D.C. House.

PUB DATE 77

NOTE 6p.

EDRS PRICE MF-$0.83 HC-$1.67 Plus Postage.

DESCRIPTORS Elementary Secondary Education; Family Income; *Federal Legislation; *Handicapped Children; *Taxes

ABSTRACT

Presented is the text of H.R. 585, a bill introduced by Representative Quie which would permit a taxpayer to deduct certain special education costs of handicapped minors. The bill specifies that tuition, required fees and charges, books, materials, supplies, equipment and special devices would be among the allowable deductions. (CL)

****
* Documents acquired by ERIC include many informal unpublished *
* materials not available from other sources. ERIC makes every effort *
* to obtain the best copy available. Nevertheless, items of marginal *
* reproducibility are often encountered and this affects the quality *
* of the microfiche and hardcopy reproductions ERIC makes available *
* via the ERIC Document Reproduction Service (EDRS). EDRS is not *
* responsible for the quality of the original document. Reproductions *
* supplied by EDRS are the best that can be made from the original. *
****

ED135178

U S DEPARTMENT OF HEALTH,
EDUCATION & WELFARE
NATIONAL INSTITUTE OF
EDUCATION

THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL NATIONAL INSTITUTE OF EDUCATION POSITION OR POLICY

95TH CONGRESS
1ST SESSION

H. R. 585

IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 1977

Mr. QUIE introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct certain expenses paid by him for special education furnished to a child or other minor dependent who is physically or mentally handicapped.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) part VII of subchapter B of chapter 1 of the Internal Revenue Code of 1954 (relating to additional itemized deductions for individuals) is amended by redesignating section 218 as section 219 and by inserting after section 217 the following new section:

EC093150

"SEC. 218. EXPENSES OF SPECIAL EDUCATION OR TRAINING FOR PHYSICALLY OR MENTALLY HANDICAPPED MINOR DEPENDENTS.

"(a) IN GENERAL.—In the case of an individual, there shall be allowed as a deduction any amounts paid by the taxpayer during the taxable year (to the extent includible under subsection (b)) for or in connection with the special education or training of any person who is under 21 years of age, who is physically or mentally handicapped within the meaning of subsection (c), and with respect to whom he is entitled for the taxable year to an exemption under section 151.

"(b) EXPENSES INCLUDIBLE.—The amounts paid for or in connection with the special education or training of a person who is physically or mentally handicapped which may be taken into account for purposes of the deduction under subsection (a) shall include the expenses of the following items to the extent that such expenses are determined by the Secretary or his delegate to have been incurred in or incident to, and to have been reasonable and necessary for, the securing of such education and training at a private institution which is established and operated for the specific purpose of providing special education and training for physically or mentally handicapped persons and which complies with all applicable Federal, State, and local licensing and accreditation requirements:

"(1) tuition;

"(2) required fees and charges;

"(3) books, materials, supplies, equipment, and special devices necessary for or directly related to such education or training;

"(4) one round trip per school year between the handicapped person's home and such institution; and

"(5) any other items actually required for the effectiveness of such education or training (but not including room or board).

"(c) HANDICAPPED PERSON DEFINED.—For purposes of this section, a person is 'physically or mentally handicapped' if he is mentally retarded, emotionally disturbed, deaf or hard of hearing, blind, or visually handicapped, speech impaired, or crippled, or has a particular learning problem because of congenital or other brain damage, or is suffering from any other physical or mental health impairment, to such an extent that he requires special education or training by reason thereof.

"(d) REGULATIONS.—The Secretary or his delegate shall prescribe such regulations as may be necessary or appropriate to carry out the provisions of this section."

(b) The table of sections for part VII of subchapter B of chapter 1 of such Code is amended by striking out the last item and inserting in lieu thereof the following:

"Sec. 218. Expenses of special education or training for physically or mentally handicapped minor dependents.
"Sec. 219. Cross references."

SEC. 2. Section 62 of the Internal Revenue Code of 1954 (relating to definition of adjusted gross income) is amended by inserting after paragraph (10) the following new paragraph:

"(11) EXPENSES OF SPECIAL EDUCATION OR TRAINING FOR PHYSICALLY OR MENTALLY HANDICAPPED MINOR DEPENDENTS.—The deduction allowed by section 218."

SEC. 3. The amendments made by this Act shall apply only with respect to taxable years ending after the date of the enactment of this Act.

95TH CONGRESS
1ST SESSION

H. R. 585

A BILL

To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct certain expenses paid by him for special education furnished to a child or other minor dependent who is physically or mentally handicapped.

By Mr. QUIE

JANUARY 4, 1977

Referred to the Committee on Ways and Means